

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: December 19, 2007

A meeting of the Georgia State Board of Accountancy was held on Wednesday, December 19, 2007, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia .

The following Board members were present:

J. Sam Johnson, CPA and Chairman
W. Carter Bates, III, Consumer Member
C. Ben Hill, CPA
Grace Lopez-Williams, CPA via videoconference
E. J. Maddocks, CPA
Michael W. Skinner, CPA

Others present:

Randall D. Vaughn, Division Director
Gwyn H. Ridley, Executive Director
Sherry Harrison, Applications Specialist
Marie S. Urquhart, Board Secretary
Janet Wray, Board Attorney via videoconference
Sonya Williams, Staff Attorney, Legal Services
Benjamin Pearson, Investigations Unit
George Parker, Georgia Association of Accountants and Tax Professionals (GAATP)
Jeanie Embry

Chairman Johnson established a quorum was present at 9:32 a.m. and called the meeting to order.

Mr. Maddocks made a motion to **approve** the minutes of the November 14, 2007 Board meeting with revisions. Mr. Bates seconded the motion. The motion carried unanimously.

Mr. Maddocks made a motion to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Skinner seconded the motion. Voting in favor of the motion were those members present who included Board Members Bates, Hill, Johnson, Lopez-Williams, Maddocks, and Skinner. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

Applications:

Mr. Maddocks made a motion to **approve** the following applications that met certification requirements. Mr. Bates seconded the motion. The motion carried unanimously.

CPA Certificates:

Name	Licensing Method	License No.
Ben T. Babcock	Examination	CPA026421

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: December 19, 2007

Risa Akiyama Bingham	Examination	CPA026422
Matthew James Curry	Examination	CPA026423
Amy Elizabeth Defer	Examination	CPA026424
Francine Draughn	Examination	CPA026425
Michael Angelo Esposito	Examination	CPA026426
Jennifer Leigh Granoff	Examination	CPA026427
Traci Lynn Harris	Examination	CPA026428
Charles Allen Howell, III	Examination	CPA026429
Kimberly Jiske Johnson	Examination	CPA026430
Wiley Clay Jones	Examination	CPA026431
Teresa Marie Kelly	Examination	CPA026432
Chad Anthony Kidney	Examination	CPA026433
Emily Anne Kisabeth	Examination	CPA026434
David Sumner Massey	Examination	CPA026435
Rabiatu Pelica Mbente	Examination	CPA026436
Michael Brooks Merritt	Examination	CPA026437
David Paul Montgomery, Jr.	Examination	CPA026438
Charity Estelle Monk	Examination	CPA026439
Brian Thomas Muia	Examination	CPA026440
Courtney Dawn Sachtleben	Examination	CPA026441
Ashley Scariano	Examination	CPA026442
Kimberly L. Smith	Examination	CPA026443
Kimberly L. Smith	Examination	CPA026444
Stephen Harris Sonenshine	Examination	CPA026445
Heidi Michele Stephani	Examination	CPA026446
Kevin Matthew Tarbell	Examination	CPA026447
Misty B. Thurman	Examination	CPA026448
Heather Lynn Barber	Reciprocity	CPA026449
Kendra Beveridge Boyle	Reciprocity	CPA026450
David Buck	Reciprocity	CPA026451
Marilyn Langford Davis	Reciprocity	CPA026452
Doris L. Farrar	Reciprocity	CPA026453
Brian Edward Gareau	Reciprocity	CPA026454
Leo C. Garrity	Reciprocity	CPA026455
Monica Gill	Reciprocity	CPA026456
Timothy Patrick Golden	Reciprocity	CPA026457
Sharon Loana Green	Reciprocity	CPA026458
Dale W. Hemme	Reciprocity	CPA026459
Michael James Hill	Reciprocity	CPA026460
Michael Charles Jones	Reciprocity	CPA026461
James V. Marciante	Reciprocity	CPA026462
Irina V. Morozova	Reciprocity	CPA026463
Johona Maria Nelloms	Reciprocity	CPA026464
Christian C. Obikwelu	Reciprocity	CPA026465
E. Michael Pierce	Reciprocity	CPA026466

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: December 19, 2007

Deborah Welker Shaw	Reciprocity	CPA026467
Lorri L. Werner	Reciprocity	CPA026468
Randall Paul Wilson	Reciprocity	CPA026469
Taewoo Yun	Reciprocity	CPA026470

The following applicants appeared before the Board and provided additional information regarding their applications and to appeal the Board's disapproval of their application:

Risa A. Bingham: After considering additional information provided by the applicant, Mr. Maddocks made a motion to **approve** the application for licensure. Mr. Bates seconded the motion. The motion carried unanimously.

Thomas A. Ryan, III: After considering additional information provided by the applicant, Mr. Maddocks made a motion to **reaffirm** its previous decision to disapprove the application for licensure and requested additional information. Mr. Hill seconded the motion. The motion carried unanimously.

2007 Continuing Professional Education (CPE) Audit:

The Board was updated on the 2007 CPE Audit. Mr. Bates made a motion to ratify the renewals based on the prior review and approval by the Audit Committee. Mr. Maddocks seconded the motion. The motion carried unanimously.

The Board also reviewed additional CPE audit files. Mr. Bates made a motion to **approve** the audits as reviewed and process the renewals. Mr. Maddocks seconded the motion. The motion carried unanimously.

Written Correspondence - Renewal:

After reviewing correspondence and submitted documentation for renewal, Mr. Bates made a motion to **approve** the following licensees for renewal. Mr. Maddocks seconded the motion. The motion carried unanimously.

M. B.
G. C.
A. D.
D. E.
A. F.
K. H.
C. W.
B. M.
D. Y.
C. P.

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: December 19, 2007

After reviewing correspondence and submitted documentation for renewal, the Board tabled action on the following application for renewal.

J. E.

Written Correspondence – Examination:

Whitney Bruce: After reviewing information requesting an extension to June 30, 2008, on the BEC section of the CPA Examination, a request for a waiver of application and sitting fees for the REG Section of the CPA Examination, as well as, a request for a waiver of the Retest Policy on the REG Section of the CPA Examination, Mr. Maddocks made a motion to **approve** the requests. Mr. Bates seconded the motion. The motion carried unanimously.

Alicia Currie: After reviewing information requesting the rescheduling of the CPA Examination, Mr. Maddocks made a motion to **approve** the request. Mr. Bates seconded the motion. The motion carried unanimously.

Written Correspondence – Continuing Professional Education (CPE):

Courtney Bazemore: After reviewing information requesting a waiver of all CPE credits for renewal year ending December 31, 2007, Mr. Bates made a motion to **disapprove** the request for a waiver, and to grant an extension until June 30, 2008, to complete the requirements due to medical reasons. CPE credits obtained to complete the renewal will not count towards the next renewal period. Mr. Maddocks seconded the motion. The motion carried unanimously.

Susanne C. Massey: After reviewing correspondence requesting a waiver of all CPE credits for renewal year ending December 31, 2007, Mr. Maddocks made a motion to **accept** the hours as submitted for renewal, and grant the waiver request for the remaining hours due to medical reasons. Mr. Hill seconded the motion. The motion carried unanimously.

Peter Gilroy: After reviewing correspondence requesting a waiver of all CPE credits for renewal year ending December 31, 2007, Mr. Maddocks made a motion to **accept** the hours as submitted for renewal, and grant the waiver request due to medical reasons. Mr. Hill seconded the motion. The motion carried unanimously.

Jan D. Roberts: After reviewing correspondence requesting a waiver of all CPE credits for renewal year ending December 31, 2007, Mr. Maddocks made a motion to **accept** the hours as submitted for renewal, and grant the waiver request due to hardship reasons. Mr. Hill seconded the motion. The motion carried unanimously.

Carolyn Holcomb: After reviewing correspondence requesting renewal hours as submitted, Mr. Maddocks made a motion to **approve** the renewal with a reminder regarding Board Rule 20-11-.02(1) concerning the CPE requirement of 20 hours minimum per year. Mr. Hill seconded the motion. The motion carried unanimously.

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: December 19, 2007

Mitchell Driskell: After reviewing correspondence requesting a waiver of all CPE credits for renewal year ending December 31, 2007, Mr. Maddocks made a motion to **approve** a waiver of all CPE credits for renewal due to medical reasons. Mr. Hill seconded the motion. The motion carried unanimously.

Firm – Reinstatement Application:

R. H. Whitelock P.C.: The Board reviewed a reinstatement application with a request for a waiver of the \$250 late fee. Mr. Bates made a motion to **disapprove** the waiver request. The firm license will be reinstated upon receipt of the late fee. Mr. Maddocks seconded the motion. The motion carried unanimously.

Written Correspondence – Firms:

Richard Moore/Moore & Co.: After reviewing correspondence requesting clarification of firm names and Board Rules, Mr. Maddocks made a motion to advise that Statement of Policy #13 did not change the rule; the policy provided clarification of Board Rule 20-12-.17. Also, that any of the firm names as submitted were in compliance with Board Rule 20-12-.17. Mr. Bates seconded the motion. The motion carried unanimously.

Investigative Unit's Report:

The Board received a report from the Investigative Unit on the following case.

ACCT060047: Mr. Skinner made a motion to levy a fine of \$500 for violation of a signed Voluntary Cease and Desist Order. Mr. Maddocks seconded the motion. The motion carried unanimously.

Legal Services:

The Board heard a report from Legal Services on the following cases:

ACCT040009: Board was updated on the status of the case.

ACCT060033: Mr. Skinner made a motion to proceed with previously requested disciplinary action. Mr. Maddocks seconded the motion. The motion carried unanimously.

ACCT060035: Mr. Bates made a motion to accept the proposed language for the order. Mr. Maddocks seconded the motion. The motion carried unanimously.

ACCT070095: Mr. Skinner made a motion to levy a fine of \$1,500. Mr. Bates seconded the motion. Mr. Maddocks abstained. The motion carried unanimously.

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: December 19, 2007

Enforcement Committee:

The Board heard a report and recommendations from the Enforcement Committee on the following cases:

ACCT050054: Mr. Maddocks made a motion for Voluntary Surrender of License. Mr. Bates seconded the motion. The motion carried unanimously.

ACCT070054: Tabled for further information.

ACCT080003: Mr. Skinner made a motion to close the case. Mr. Maddocks seconded the motion. The motion carried unanimously.

ACCT080022: Mr. Skinner made a motion to close the case. Mr. Bates seconded the motion. The motion carried unanimously.

Steven Henry Barry: Mr. Bates made a motion to **approve** a request for probation to be lifted and license returned to active status. Mr. Maddocks seconded the motion. The motion carried unanimously.

The Board heard reports from the following staff members:

The Board Attorney provided a status report on cases referred for action.

The Executive Director updated the Board on the following topics:

- CPA Renewal Data
- Committee Review of CPE Audit Documentation
- Website Changes
- Electronic Newsletter
- Confidential Documents
- Effective Date of Rule Revisions 20-3-.01, 20-3-.06, and 20-3-.08: December 26, 2007

Correspondence, Requests, Inquiries and Information Items:

Brad A. Resweber: After reviewing correspondence regarding requirements for public accounting firms, the Board advised that O.C.G.A. 43-3-21 and Board Rule 20-6-.01 prohibit non-CPA's from owning any portion of Georgia public accounting firms.

Alan Skinner: After reviewing correspondence regarding licensure, the Board advised that if a firm has a Georgia office and a Georgia Resident Manager, any work performed by out-of-state licensees temporarily entering Georgia, would be attributed to the Georgia firm's location. Therefore, out-of-state licensees temporarily working out of the Georgia office do not have to hold a Georgia license or temporary permit.

The Board reviewed other correspondence and information that did not require a vote or action.

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: December 19, 2007

NASBA:

The Board reviewed and discussed responses for the January Regional Directors' Focus Questions.

The Board reviewed the Exposure Draft of the UAA Model Education Rules noting that it is moving in the right direction, and the Board supports the activities of the committee.

The Board reviewed correspondence and information that did not require a vote or action.

AICPA:

Mildred DeJesus: The Board reviewed the Exposure Draft of the Professional Ethics Division. Individual comments may be forwarded as desired by the February 3, 2008 comment deadline.

Christopher P. Mays: After reviewing correspondence regarding Performance Diagnostic Reports and notification of revised score notices to any examination candidate who had not passed the examination section, Mr. Skinner made a motion for CPAES to notify the candidates. Mr. Hill seconded the motion. The motion carried unanimously.

Martha Renard: The Board reviewed correspondence regarding an "Invitation to Comment on CPA Examination Improvements". Individual comments may be forwarded by the December 31, 2007 comment deadline.

The Board reviewed other correspondence and information that did not require a vote or action.

PCAOB:

The Board reviewed PCAOB correspondence and referred the information to the Enforcement Committee for further review.

2008 Board Meeting Dates:

The Board reviewed the 2008 Board meeting dates. Mr. Maddocks made a motion to **approve** the following dates. Mr. Skinner seconded the motion. The motion carried unanimously.

January 30, 2008
February 27, 2008
April 23, 2008
June 18, 2008

July 30, 2008
August 27, 2008
September 24, 2008
November 19, 2008

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: December 19, 2007

Propose To Adopt Rule 20-9-.01:

The Board discussed revisions to its rules and considered modifications to Rule 20-9-.01. Mr. Skinner made a motion to propose adoption of these rules and to post and hold a public hearing January 30, 2008, to receive comments regarding the proposed rules and to consider adoption of the rules following the public hearing. In its consideration of the proposed rules, the Board stated that the formulation and adoption of these rules do not impose additional regulatory cost on any licensee that cannot be reduced by a less expensive alternative that fully accomplishes the objectives of the statutes that are the basis for the proposed rules. Further, the Board stated that it is not legal or feasible to meet the objectives of these statutes to adopt or implement differing actions for business as listed in O.C.G.A. Section 50-13-4(a) (3) (A) (B) (C) and (D) and that the formulation and adoption of these rules will impact every licensee in the same manner and each licensee is independently licensed, owned, and operated and dominant in the field of Accountancy. Mr. Maddocks seconded the motion. The motion carried unanimously.

Other Business:

Mr. Maddocks made a motion approving Mr. Skinner to attend the NASBA Regional Directors Committee meeting on January 17-21, 2008, in Carlsbad, California. Mr. Hill seconded the motion. The motion carried unanimously.

Mr. Skinner reported that he had requested information from NASBA regarding states that require Auditing and Accounting (A&A) CPE courses for renewal, and would review trends in other states relative to CPAs not involved in Auditing being exempt from taking auditing CPE courses for renewal.

Chairman Johnson reported on Secretary of State Handel's meeting held on December 3, 2007, with all the Professional Licensing Boards' Chairmen. Vice Chair Nichols attended and represented the Accountancy Board.

Chairman Johnson updated the Board on the Georgia Society of CPA's Mobility Task Force.

There was no further business and the meeting was adjourned at 12:52 p.m.

Marie S. Urquhart
Recorded by Board Secretary

Gwyn H. Ridley
Reviewed by Executive Director

T. Farrell Nichols
Chairman

These minutes were approved on January 30, 2008

These minutes were signed on January 30, 2008

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: December 19, 2007

Attachment

STATE OF GEORGIA

COUNTY OF **BIBB**

**AFFIDAVIT SUPPORTING CLOSING
OF PUBLIC MEETING**

The Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. § 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question.

Comes now **J. Sam Johnson**, the presiding officer identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

1. I am the presiding officer of the **GEORGIA STATE BOARD OF ACCOUNTANCY**.
2. I am over the age of 18 and in all over aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.
3. On **December 19, 2007** this entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: December 19, 2007

4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS
AND APPLICATION INFORMATION AND DELIBERATIONS
REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS;
RECEIPT OF THE RESULTS OF INVESTIGATIONS.

FURTHER THE AFFIANT SAYETH NOT.

J. Sam Johnson
PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 19th day of December, 2007

Marie S. Urquhart
Notary Public